

House File 655

H-1446

1 Amend House File 655 as follows:

2 1. By striking page 1, line 28, through page 2, line 24, and
3 inserting:

4 <c. (1) If the tax is a local sales and services tax
5 imposed by a county, it shall only apply to ~~those incorporated~~
6 ~~areas and~~ the unincorporated area of that county ~~in which if~~
7 a majority of those voting in the area on the tax favors its
8 imposition.

9 (2) ~~For purposes of the local sales and services tax, all~~
10 ~~cities contiguous to each other shall be treated as part of~~
11 ~~one incorporated area and the tax would be imposed in each of~~
12 ~~those contiguous cities only if the majority of those voting~~
13 ~~in the total area covered by the contiguous cities favors its~~
14 ~~imposition. In the case of a local sales and services tax~~
15 ~~submitted to the registered voters of two or more contiguous~~
16 ~~counties as provided in subsection 4, paragraph "c", all cities~~
17 ~~contiguous to each other shall be treated as part of one~~
18 ~~incorporated area, even if the corporate boundaries of one or~~
19 ~~more of the cities include areas of more than one county, and~~
20 ~~the tax shall be imposed in each of those contiguous cities~~
21 ~~only if a majority of those voting on the tax in the total area~~
22 ~~covered by the contiguous cities favored its imposition. For~~
23 ~~purposes of the local sales and services tax, a city is not~~
24 ~~contiguous to another city if the only road access between~~
25 ~~the two cities is through another state. If the tax is a~~
26 local sales and services tax imposed by a city, other than a
27 city under subsection 2, it shall only apply to the city if
28 a majority of those voting in the city on the tax favors its
29 imposition.>

30 2. By striking page 2, line 25, through page 3, line 4.

31 3. Page 3, line 7, by striking <(1)>

32 4. By striking page 3, line 21, through page 5, line 34, and
33 inserting:

34 <b. ~~The question of the imposition of a local sales and~~
35 ~~services tax shall be submitted to the registered voters~~

1 ~~of the incorporated and unincorporated areas of the county~~
2 ~~upon receipt by the county commissioner of elections of the~~
3 ~~motion or motions, requesting such submission, adopted by~~
4 ~~the governing body or bodies of the city or cities located~~
5 ~~within the county or of the county, for the unincorporated~~
6 ~~areas of the county, representing at least one half of the~~
7 ~~population of the county. Upon adoption of such motion, the~~
8 ~~governing body of the city or county, for the unincorporated~~
9 ~~areas, shall submit the motion to the county commissioner of~~
10 ~~elections and in the case of the governing body of the city~~
11 ~~shall notify the board of supervisors of the adoption of the~~
12 ~~motion. The county commissioner of elections shall keep a file~~
13 ~~on all the motions received and, upon reaching the population~~
14 ~~requirements, shall publish notice of the ballot proposition~~
15 ~~concerning the imposition of the local sales and services tax.~~
16 ~~A motion ceases to be valid at the time of the holding of the~~
17 ~~regular election for the election of members of the governing~~
18 ~~body which adopted the motion. The county commissioner of~~
19 ~~elections shall eliminate from the file any motion that ceases~~
20 ~~to be valid. The manner provided under this paragraph for~~
21 ~~the submission of the question of imposition of a local sales~~
22 ~~and services tax is an alternative to the manner provided in~~
23 paragraph "a". The county board of supervisors shall direct
24 within thirty days the county commissioner of elections to
25 submit the question of imposition of a local sales and services
26 tax to the registered voters of a city or to the registered
27 voters of the unincorporated area of the county upon receipt by
28 the board of supervisors of a petition requesting imposition
29 of a local sales and services tax, signed by eligible electors
30 of the city or eligible electors of the unincorporated area of
31 the county, as applicable, equal in number to five percent of
32 the persons in the applicable city or unincorporated area of
33 the county who voted at the last preceding general election.
34 If more than one valid petition is received for a city or for
35 the unincorporated area of the county, the earliest received

1 petition shall be used.

2 ~~c. Upon receipt of petitions or motions calling for the~~
3 ~~submission of the question of the imposition of a local sales~~
4 ~~and services tax as described in paragraph "a" or "b", the~~
5 ~~boards of supervisors of two or more contiguous counties in~~
6 ~~which the question is to be submitted may enter into a joint~~
7 ~~agreement providing that for purposes of this chapter, a~~
8 ~~city whose corporate boundaries include areas of more than~~
9 ~~one county shall be treated as part of the county in which~~
10 ~~a majority of the residents of the city reside. In such~~
11 ~~event, the county commissioners of elections from each such~~
12 ~~county shall cooperate in the selection of a single date upon~~
13 ~~which the election shall be held, and for all purposes of~~
14 ~~this chapter relating to the imposition, repeal, change of~~
15 ~~use, or collection of the tax, such a city shall be deemed to~~
16 ~~be part of the county in which a majority of the residents~~
17 ~~of the city reside. A copy of the joint agreement shall be~~
18 ~~provided promptly to the director of revenue. The question~~
19 ~~of the imposition of a local sales and services tax shall~~
20 ~~be submitted to the registered voters of the city or to the~~
21 ~~registered voters of the unincorporated area of the county~~
22 ~~upon receipt by the county commissioner of elections of a~~
23 ~~motion requesting such submission, adopted by the governing~~
24 ~~body of a city located within the county or of the county~~
25 ~~for the unincorporated area of the county. Upon adoption~~
26 ~~of such motion, the governing body of the city or county~~
27 ~~for the unincorporated area shall submit the motion to the~~
28 ~~county commissioner of elections. The county commissioner~~
29 ~~of elections shall publish notice of the ballot proposition~~
30 ~~concerning the imposition of the local sales and services tax.~~
31 ~~The manner provided under this paragraph for the submission of~~
32 ~~the question of imposition of a local sales and services tax is~~
33 ~~an alternative to the manner provided in paragraph "b".>~~

34 5. Page 6, by striking lines 16 through 18 and inserting <If
35 the county board of supervisors or city council, as applicable,

1 decides under>

2 6. Page 8, by striking lines 1 through 3 and inserting <or
3 the city council, as applicable, may direct that the question
4 contain a>

5 7. By striking page 8, line 19, through page 9, line 17, and
6 inserting:

7 <9. a. In a county that has imposed a local option
8 sales and services tax, the board of supervisors shall,
9 notwithstanding any contrary provision of this chapter, repeal
10 the local option sales and services tax in the unincorporated
11 areas or in an incorporated city area in which the tax has
12 been imposed upon adoption of its own motion for repeal in the
13 unincorporated areas or upon receipt of a motion adopted by
14 the governing body of that incorporated city area requesting
15 repeal. The board of supervisors shall repeal the local
16 option sales and services tax effective on the later of the
17 date of the adoption of the repeal motion or the earliest
18 date specified in section 423B.6, subsection 1. For purposes
19 of this subsection, incorporated city area includes an
20 incorporated city which is contiguous to another incorporated
21 city. In a city that has imposed a local sales and services
22 tax, the governing body of the city shall, notwithstanding any
23 contrary provision of this chapter, repeal the local sales and
24 services tax in the city upon adoption of its own motion for
25 repeal. The governing body of the city shall repeal the local
26 sales and services tax effective on the earliest date specified
27 in section 423B.6, subsection 1, following adoption of the
28 motion.

29 b. In the unincorporated area of the county where the
30 local sales and services tax has been imposed, the board of
31 supervisors shall, notwithstanding any contrary provision of
32 this chapter, repeal the local sales and services tax in the
33 unincorporated area of the county upon adoption of its own
34 motion for repeal. The board of supervisors shall repeal the
35 local sales and services tax effective on the earliest date

1 specified in section 423B.6, subsection 1, following adoption
2 of the motion.>

3 8. Page 13, by striking lines 19 through 25 and inserting:

4 <b. Each city and each county for the unincorporated area
5 for which the local sales and services tax was approved at
6 election on or after the effective date of this Act shall use
7 not less than fifty percent of the moneys received for property
8 tax relief.>

9 9. Page 14, by striking lines 8 through 10 and inserting
10 <until their repeal pursuant to chapter 423B.>

11 10. By renumbering, redesignating, and correcting internal
12 references as necessary.

LENSING of Johnson